P.W (1939) Department.

Ms SERIES

G.O. No. 2135

Dated 31. 8. 1939

[Despatch Abstract]

In reply, please quote number, date and short title.*

Municipal DEPARTMENT.

Received *Registered*

From (Name) Janab Gulam Nabi Saib Bahadur B.A.

(Designation) Commissioner Bellary Municipality.

Post Box, (Station) ~~Bellary~~ Bellary.

Telegraphic Address

The Secretary to Government,
Public Works Department,
Madras.

P.R. No. 8711, *dated* 16-10-37 19 .

Sir,

Through, the Examiner of Local Fund Accounts, Madras.
&
Through H.R.Ry. N. Narayana Rao Garu, B.A.B.L., Chairman M.C. Bellary.

.....

ENCLOSURES

SPARE COPIES

Submission of Electric License Scheme Accounts for 1936-

.....

I submit herewith four copies of the Electric Account of the Bellary Electric License Scheme for 1936-37 prepared according to the instructions issued and in the forms pres--cribed in the Indian Electricity Rules.

Sd Gulam Nabi

I.M/ Commissioner

Copy submitted direct to the Secretary Public Works Department, Madras, with a copy of the Account.

Commissioner.

P.W.D.

report together
copies of the
awaited from
F. Accounts

1/11

Memo. 3583 E/37-1 dt 10.1.38

Bellary Electric licence — accounts for 1936-37.

The attention of the Examiner of L.F. Accounts is invited to the letter from the Commr., Bellary Municipality No. P.R. 87/37 dt 16.10.37 on the above subject (4 copies of audited accounts) forwarded through him for submission to Govt. He is requested to state whether the accounts have been audited and if so when the audit report together with the copies of accounts may be expected here.

DPS
6/1

Sd/
G/1

Sd/
8/1

Office of the Examiner of Local Fund
Accounts, Fort Saint George, Madras.

L. F. No. 6656 Dated the 22 February 1938.

From

THE EXAMINER OF LOCAL FUND ACCOUNTS,

M A D R A S.

SECRETARY TO GOVT. E 666

To 2975

THE SECRETARY TO GOVERNMENT,

~~Local Administration Department~~
~~Education and Public Health Department.~~
Public Works Department.

M A D R A S.

SIR,

~~With reference to Rule 56 (d) of Schedule~~ IV of ~~the~~ ~~the District Municipalities Act, 1920,~~ I have the honour to forward herewith a duplicate copy of the final statement of audit of the Electric Licence ~~fund~~ accounts of the Bellary Municipal Council, (Bellary District) for the year ended the 31st March 1937. The original was forwarded to the Executive Authority in L. F. No. 6556 dated the 16th February 1938.

P.W.D
C.E for Electricity no. marks. The comments to the audit report forwarded to him after receipt from the ner of L.F. Accounts.

I have the honour to be,

Sir,

Your most obedient servant,

R. Rajagopala Ayyar,

FOR EXAMINER OF LOCAL FUND ACCOUNTS.

(True copy)

Superintendent.

P.W. Dno 3583 E/37-2
26.2.38
(with two copies of accts)

P.W.

R.D. 10.6.38

considered on 13/6, 12/7

Sent to the C.E.E. with no. 3583E/37-2 of 26.2.38 with two copies of accounts.

Memo. No. 3583E/37-3 of 10.5.38

Bellary Electric licence — accounts for 1936-37 — Letter from the Examiner of L.F. Accounts No. L.F. 665 of 22.2.38

The Examiner of L.F. Accounts is requested to state whether the replies of the Municipal Councils to the audit report on the above accounts have been received and if so when they together with the triplicate copy of the accounts may be expected.

The Examiner of L.F. Accounts.

TPS 5/5

B.S.

10/5

- delay ?

P. W DEPARTMENT

REMINDER. Electricity Branch.

THE Examiner of Local Fund Accounts

~~have the honour to invite~~
I ~~am directed to invite~~ attention to memo
~~invite~~
No. 3583 E/37-3 dated 10.5.38 and 6
reminder thereon dated 15-6.38 and
~~request that the reply to it may be expedited~~
request that this reminder may be returned at once with information as to—

(1) the stage at which the matter now is, and

(2) the date by which a reply may be expected, ~~and~~

~~(3) the circumstances which have caused the delay.~~

Office P. W. Dept.

Signature.

Station Fort St George

Asst Secretary

Designation.

Dated 12.7.38

SUBJECT.

TPS 11/7 11.7

Bellary Electric licence accounts for -37-

A.R. till 1.9.38. P.W.D

TPS 27/7 27.7 28/7

F. 1976 26.7.38

C.F. 26 JUL 1933

REPLY.

To THE Asst. Secretary to Government, Public Works (Electricity) Department, Fort St. George Madras.

EXAMINER 13 JUL 1933 LOCAL F

The Audit Report on the accounts of the Bellary Electric Licence for 1936-37 has not yet been received back with replies. The Commissioner of the Municipality states that the replies are before the Council and that they will be sent soon after its approval

12/7

Dy. Examiner of Local Fund Accounts, Madras, 25-7-1938

25-7-38.

Audit Report on the accounts of the Bellary Municipal Electric Licence,Bellary District,for the year 1936-37.

Name of Auditor.	Messrs.P.V.Narasimham an A.Venkatappa,District Inspectors of Local Fu Accounts,Bellary.
Time taken for audit	From the 27th August 19 to the 30th September 1937.

The office of Chairman was held by M.R.Ry.N.Naraya Rao Garu from the 1st April 1936 to the 31st March 1937 the office of Executive Authority was held by M.R.Ry. B. Audisesnayya Pantulu Garu from the 1st April 1936 14th April 1936, by M.R.Ry.N.Narayana Rao Garu(Chairman) from the 15th April 1936 to the 7th May 1936, by M.R.Ry. Rao Saheb S.Muthuswami Ayyar Avargal from the 8th May 19 to the 13th December 1936 and by Janab Gulam Nabi Saheb Bahadur from the 14th December 1936 to the 31st March 19

2. The annual statements of accounts for the year received from the Commissioner are appended.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the objection statement which should be treated as part of the report.

4. A sum of Rs.31,904/- was diverted up to the end of the year from the Water Supply and Drainage Fund of the Municipal Council for the purpose of meeting expenditure relating to the Electric Licence. As the diversion has to be made good to the Water Supply and Drainage Fund the interest to be paid to that Fund should be decided with

reference to paragraph 3 of G.O.No.384,Ms.Finance (Accounts), dated the 5th June 1935.

Reply at pls supp 5. Irregular adjustments of minimum charges. The defects pointed out in paragraphs 4 and 8 of the Audit Reports for the year 1934-35 and 1935-36 in regard to irregular adjustment of minimum charges respectively,continued during the year under report also. The cases have been detailed in item 33 of the Annual Objection Statement. The amounts aggregating Rs.122-4-0 may either be recovered or the sanction of Government waiving th recovery of the amounts obtaine

Reply at pls supp 6. Outstanding bills - not produced. Outstanding bills for a sum of Rs.174-3-9 as detailed in item 43 of the Annual Objection Statement were not made available for check during audit. These should have been produced or credit for the amounts shown.

Special Supervisor and Tracer appointed for the purposes of the scheme relating to the electrification of the Bellary Municipal Water Works, was debited to the head 'Preliminary Expenses' in the Capital account of the Electric Licence Scheme though it was debitable to the 'Water Supply and Drainage Account'. Referencs to the vouchers on which the amount was drawn are detailed below.-

		Rs.	A.	P.
Voucher No.	1431 of December 1936.	75	0	0
,,	1432 ,,	47	8	0
,,	1433 ,,	9	6	0
,,	1563 of January 1937.	29	14	0
,,	1933 of March 1937.	19	14	0
		181	10	0

The necessary alterations in the account would need to be carried out.

9. The result of audit was satisfactory.

10. The gross receipts and charges of the year as seen from the transactions in the General Fund Account of the Municipality were Rs.77,693-3-2 and Rs.80,012-9-5, respectively.

11. Two hundred and eleven items of objections involving a sum of Rs.7,081-13-7 were outstanding at the close of audit as detailed in the Annual Objection Statement.

R.Rajagopala Ayyar,
Dy.Examiner of Local Fund Accts
Madras.

(True copy)

SUPERINTENDENT,
Office of the Examiner of
Local Fund Accounts, Madras

15/2/38

EXAMINER
27 OCT 1937
LOCAL FUND ACCOUNTS

[illegible] the Government for the period [illegible]

Licence prior to the [illegible] of the year for which [illegible]

[illegible] obtained [illegible] of [illegible]	[illegible] borrowed.			[illegible] repaid.			[illegible] of [illegible] but not [illegible].
	[illegible]	[illegible]	Total.	[illegible]	[illegible]	Total.	
	Rs.		Rs.	Rs.		Rs.	
[illegible] - [illegible] [illegible] [illegible]	1,00,000		1,00,000	1,00,000		1,00,000	nil.
[illegible]/- [illegible] [illegible] [illegible]		[illegible]	[illegible]				
[illegible]/- [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]		[illegible]	[illegible]		[illegible]	[illegible]	nil.
	Nil	182000	184000	366,000	100,900	34897	135797 -x-

-x- includes Rs 725 due for 35-36 paid in 36-37.

[illegible] 21.12.37
[illegible]
L.F. Accounts Branch

R Rajagopalan
Deputy Examiner of L.F. accts

[illegible]
[illegible]

No. [illegible] Capital account.

[illegible] year ending 31st [illegible] 1927.

	Expenditure up to the end of previous year.	Expenditure during the year.	Total expenditure		Receipts up to the end of previous year	Receipts during the year.	Total receipts to
1. To preliminary expenses (to be specified)	1,878	122 —1,878	122	1. By amount raised by loans.	3,64,000		3,68,000
2. To lands, including compensation incidental to acquisition.				2. By value of lands belonging to Government appropriated for electrical purposes.			
3. To value of lands for electrical purposes as per contra.				3. By value of surplus lands sold.			
4. To buildings.	27,140	1,787	28,927	4. By other receipts	9,708		9,708
5. " [illegible] plant ...	1,03,080	2,609	1,56,100				
6. " mains. ...	1,15,474	309	1,15,783	Amount transferred from military to civil. ...	[illegible]	9,245	9,[illegible]
7. " service connections.	11,704	699	12,403				
8. " transformers. ...	4,000		4,000	Total.	[illegible]	9,245	[illegible]
9. " [illegible] from [illegible] certificate under the [illegible] ...	28,[illegible]	587	29,[illegible]				

10. ,, general stores. ...	15,216	-1,002	15,214
11. ,, transfer to sinking fund of value of -- lands sold as per contra.			
12. ,, amount applied to the reduction of principal of borrowed money from value of (2), lands -- sold as per contra.			
13. (a) To special items (to be specified)	2,223		2,223
(b) Public lamps. ...	13,357	5,540	18,897
(c) Furniture. ...	1,061		1,061
(d) Tools and plant...	2,176	164	2,340
Total expenditure....	3,75,216	9,145	3,84,361
Balance. ...	-	-	-
Grand Total. ...	3,75,216	9,145	3,84,361.

Commissioner.

(x) Pay of the special -
- Supervisor and tracer of the Hagari water works } ... 172-4-0
Electrification Scheme } 9-6-0
T.A of the Supervisor }
181-10-0

Deputy Examiner of L.F. Accts

District Inspector of L.F. Accounts, Bellary.

No. 111 - Revenue Account.

For the year ending 31st March 1937.

Dr.		Rs.		
A - Generation.				
1.	To fuel. ...	12,346	1. By balance from last account Less bad debts written off.	
2.	To oil, waste, water and engine-room stores. ...	2,346	2. By sale of energy for lighting purposes. ...	40,423
3.	To proportion of salaries of -- engineers, superintendents and officers. ...	8,255	3. By sale of energy for power - purposes. ...	8,126
4.	To wages and gratuities. ...		4. By sale of energy under special contract. ...	990
5.	To repairs and maintenance as follows:- Buildings. ... Plant. ...	44 957	5. By public lighting. ...	20,490
6.	" special items (to be specified)		6. By rental of meters and other -- apparatus on consumers premises.	4,463
	" To other items (-do-)		7. By rents receivable. ...	+23
B - Distribution.				
1.	To proportion of salaries of --- engineers, superintendents and officers.	7,786	3. By service connections. ...	[illegible]
2.	To wages and gratuities. ...		9. By miscellaneous receipts from consumers.	[illegible]
3.	To repairs, maintenance and renewal of Mains....	417	10. By other items (to be specified)	[illegible]
	[illegible]		" Growth of [illegible] to [illegible]	[illegible]

renewal of transformers etc., 56

5. To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumer's premises. — 27

C - Public Lamps.

1. To attendants and repairs.

2. To renewals etc., ...

D - Rates, Rents and taxes.

1. To rents payable.

2. To rents and taxes.

E - Management.

1. To salaries viz.,
Engineer's Department. ... 2,035
Clerical Department. ... 3,130

2. To General establishment charges. 477

F - Law charges.

To Law charges.

Special charges.

To special items (to be specified) 800 (X)
,, Service connections. ... 2,280
,, Preliminary expenses (written off) ... 1,578 42468
Amount carried to net Revenue Account. 31,416+2

Total. 73,886

(a) Fuse. ..... Rs. 333-0-0
Reconnection..... ,, 182-0-0
Agreements. ..... ,, 66-4-0
Total... 551-4-0

(b) Battery charging ... ,, 87- 0-
Cost of unused oil barrels. ... ,, 68- 1-
Audit recovery. ... ,, 4- 0-
Tender forms. ,, 46- 0-
Other receipts --- transferred from excess collections as per A.G.'s items. 23-11-0
,, 229-12-5

Total. 73,886

R Raiseopalan
Deputy Examiner of Accounts

Commissioner.

Deputy Manager of L.S. Accounts Bar

	To balance. (Deficit balance) ...	16,250	1. By balance from last year.	
1.	" interest on money borrowed but not paid. ...	15,150	2. " [illegible] Grants from revolving fund [illegible]. ...	31,018 nil.
2.	" local cess of principal of money borrowed. ...	12,000*	3. " interest on money borrowed...	30,150
			By balance (deficit)	
3.	" grants not referred to capital fund where such fund is not created..			
4.	" [illegible] to revolving fund where such is [illegible].			
5.	" [illegible] to local [illegible].			
6.	" [illegible].			
	Total.	31,000		61,000

* Footnote:- Rs 100 for 1936-37 still due.

[illegible] 21.12.39
District [illegible] of
L.B. Community School

R. Rajagopalan
Deputy Examiner of L-7 accts

[illegible] 16/10.

	Amt.		Amt.
1. Total amount of income or surplus (amount of investment to be capitalized)		1. Total amount brought forward from last account.	
2. ,, of old Gold Coining Period of Account.		2. ,, Income brought forward from last -- Revenue account.	
3. ,, Value of material of mines or [illegible].	Nil.	3. ,, [illegible]	Nil.
4. ,, Amount of mine to [illegible].		4. ,, Value of [illegible] stored [illegible]	
		5. ,, Amount realized by [illegible] (if [illegible] capitalized)	
		6. ,, Stock [illegible]	
	Nil		Nil.

Rudy

Tel/w

[illegible] 4.12.37

[illegible]

Stock.

1. To amount paid for purchase of (nature of investment to be specified.)		1. By balance brought forward last account.	
2. To stock sold.		2. By amount transferred from net revenue account.	
3. To sum transferred to revenue account.	Nil.	3. By cost of purchase.	Nil.
4. To amount of balance to next account.		4. By amount realised by sale stock (nature of stock to be specified) ...	
Total.	-	Total.	-

Accountant 21.12.37

District Engineer Cl
L.A. Account Book

Commissioner.

16/10/10

No.VII - [illegible]

For the year ending 31-3-37

Liabilities.	Rs.	Assets.	Rs.
1. Capital [illegible] (Amount received as per Account No.1)	3,70,001	1. [illegible] account [illegible] (as per Account No.[illegible])	[illegible],07,107
2. Sundry Creditors. ...	2,000	2. Stores on hand. ...	16,713
3. Net revenue account Balance at credit thereof.		3. [illegible] (as per [illegible]) ...	10,289
4. Sinking Fund Account.		4. Other debtors.	1,330
Reserve Fund Account.		5. Securities [illegible] (cost price)	
6. Other items (to be specified)		6. Other items (to be specified) Service connection [illegible] deposits.	10,606
Amount diverted from Interest Sinking Fund. ...	81,[illegible]	7. Cash in treasury. ...	-
Service connection [illegible] deposits...	1[illegible],[illegible]	8. Cash in hand.	--
		Loss [illegible] ...	10,[illegible]
Total. ...	4,[illegible],[illegible]	Total. ...	6,[illegible],[illegible]

Accountant 21.12.37
[illegible] Accounts [illegible]

R. Ramiah
Deputy Examiner of L.F. accts.

Manager.

[illegible] in [illegible] hours.	Allotted hours to.												
	Public lands	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible] for public lands.	[illegible]	[illegible]	[illegible]	[illegible]
1	1	2	3	4	5	6	7	8	9	10	11	12	13	14
[illegible] 4,01,210	93,708	2,237	1,31,366	[illegible] 99,210	[illegible]	-17,063	[illegible]	31,700	53.4	[illegible]	277.2	210	100

[illegible]
[illegible]

[illegible]
[illegible]

Replies to Audit report on the Accounts of the Bellary Municipal Electric License, Bellary District for 1936-37.

3. Replies to Objection Statement will be sent separately.

4. Proportionate interest will be debited to Electric at the time of adjusting the interest to Water & Drainage account as per G.O.No:384 Ms. dated 5-6-35.

5. Government Orders are awaited to this office Ref: G.C.945 /35 dated 22-4-38.

6. Replies furnished to item 43 of the A.O.S for October '36 to March 37.

7. The matter has been placed before the council for cancella--tion of the Resolution of the Standing Committee.

8. Necessary changes have been made in the accounts for 37-38 vide Transfer entry Voucher no 2222 (80) 8/38.

A. V. Shivlingappa
Commissioner.
6/8/38.

Extract from the Proceedings of the Municipal Council Bellary passed at its meeting held on Saturday the 30th July 1938 at 5.30 P.M.

13. Replies to Audit report on the accounts of the Bellary Municipal Electric License for 36-37 for the approv of the Council.

Resolution:- Passed.

Sd. K. Mahamad Moosa
Chairman M.C.

True extract

Municipal Office,
Bellary..2-8-38
I-M/

Commissioner.
6/8

8/
6/8/38.

L.F. 2581
17.8.38

Examiner's Office.

Audit Report - Bellary Municipal Electric Licence Accounts - 1936-37.

Forwarded to the Secretary to Government, Public Works (Electrical Department) with copies of the Commissioner's replies and the resolution of the Municipal Council.

The annual statements of accounts for the year were forwarded to Government with this offic L.F.No.6656, dated the 22nd February 1938.

Paragraph 3 of the Audit Report. The Commissioner may be requested to return the Annual Objection Statement for 1936-37 with replies without further delay.

Paragraph 5 of the Audit Report. In G.O.No. Ms.1656, P.W.D.(Electricity), dated the 4th August 1938, the Government waived the recovery of the amounts due from the consumers on account of irregular adjustment of minimum charges for the supply of energy during 1933-34 and 1934-35 but not for 1935-36. In the face of this order, the irregular adjustment of Rs.122-4-0 during 1936-37 should be recovered from the consumers concerned.

Paragraph 6 of the Audit Report. Outstanding bills to the value of Rs.161-7-0 only were produced. The bills for the balance of Rs.12-12-0 should either be produced or the amount made good.

Dy.Examiner of Local Fund Accts.

ASST SECRETARY
F
17 AUG 1938
2852
PUBLIC WORKS DEPARTMENT

P.W.D

E.S.& no. in continuation of P.N.
no. N. 3583E/37-2 dy 26.2.38.

TPS
18/8

18/8

19/8

with which 2 copies of accounts were received. The C.C. for items for remarks.

P.N. no 3583E/37-4
19/23-8.38

13741

24 AUG 1938

Office of the C.E.(E).

BELLARY Municipal Electric Licence - Accounts for 1936 - 37.

678 CF

Ref: P.W.D. u.o.No. 3583 E/37-4, dated 19/23-8-38

The accounts of the Bellary electrical undertaking for the year 1936-37 have been scrutinised and the following remarks are submitted: -

vide debtor side in p 8 CF 18

2 The accounts relate to the 11th year of working. The working of the undertaking resulted in a gross profit of Rs.40,563.

1 - vide item "11" on credit side at p 8 CF 63

p 9 CF

3 Statement I. The 7% interest on Rs.1,82,000 in municipal debentures is much too high; if the terms of the debenture deeds permit, it would be in the interest of the undertaking to raise a suitable loan from Government and redeem the debenture

p 7 CF.

4 Statement II - Capital Account. From the General Balance sheet - Stores on hand, and the item "General stores"-, it is apparent that all the stores have been capitalised; this procedure is incorrect. Value of all stores should be debited to the Suspense head "Stores on hand" in the General Balance Sheet and the value of only such stores as are actually used on capital works should be capitalised as and when the transactions occur. The attention of the Commissioner may be drawn to G.O. No.143 dated 25th January 1937.

5 Revenue Account. (a) No amount has been debite gainst the item "To wages and gratuities" under both \. Generation" and "B. Distribution". The attention Commis- ioner may be drawn to para 3(a) of G.O.No. 345-Ms., ated 14.2.39 and he may be directed to exhibit again nose items the salary and allowances of the respecti taff exclusive of the Engineer.

(b) Public lamps. No debit has bee aised against both the items under C. Public Lamps. he attention of the Commissioner may be drawn to ara 3 (c) of G.O. No. 345 Ms., dated 14.2.39.

(c) The average cost per service onnection works out to Rs.84/-. Unless a con- iderable reduction is effected, it would stand in he way of easy load development.

(d) The sum of Rs.104-1-0 being the ay of the Special Overseer (last item in the details or the debit of Rs.800/- against "G. To Special items o be specified") is a wrong debit to the electrical unds. The Commissioner has stated that it will be ransferred to 'Water and Drainage' crediting the lectric accounts in 1938-39. This will be watched.

(e) G.O. No.2732 W., dated 13.12.'34 ermits the licensee to charge 15% of the actual cost f service connection towards supervision, but accord- ng to the accounts the supervision charges work out o 20%.

(f) Rs.87/- "By battery charging" -(the first item making up the total of Rs.229/- exhibited against item 10 - By other items to be specified - on the Credit side) should be regularized by obtaining Government approval to a battery charging tariff which does not exist now.

6 Net Revenue Account. No interest has been paid on consumer's security deposits; the Commissioner's attention may be drawn to G. O. No. 1250 dated 26.6.1937.

7 General Balance Sheet. It has been ascertained from the Commissioner that the consumer's security deposit amounting to Rs.10,606/- was not invested in any interest bearing securities. The Commissioner may be advised to invest the amount in interest bearing securities if it has not been invested, or in the electrical undertaking in accordance with the instructions in G.O.No. 1250 dated 26.6.1937.

8 Statement VIII. The losses in conversion from D.C. to A.C. are high; it is suggested that the licensee may be asked to expedite the work of the conversion of the D.C. area.

9 Audit Report and Council's Rejoinder.

Paras 4 and 5. Government orders on the subject should be carried out.

Paras

(b) Paras 7 and 8. The Council's action may be approved.

S. Yogendam
for C.R.R.

To

The Secy. to Govt., P.W.D. / U.o.

C.E.E. U.o.
No.15294 G/37-22
19.7.39.

ASST SECRETARY TO GOVERNMENT
21 JUL 1939
2855
WORKS DEPARTMENT

Please see current file from page 3 and the remarks of the C.E for Electric at pp 1-4 ante. The suggestions of the C.E in paras 3-8 at pp 1-3 ante may be accepted.

2. Para 9(a) of the C.E's note calls for the following remarks:-

1) Para 4 of the audit report and the Council reply thereto at p 15 cf. - pp 3-4 cf

The ~~remarks of the Examiner~~ L.A dept may be ~~invited to~~ requested to take the necessary action in the matter.

Para 5 of the audit report, the Council's reply at p 15 cf and the further remarks of the Examiner at p 17 cf.

The Mun. Council has proposed to write off the amount involved on account of irregular adjustments during 1935-36 and 1936-37 - ~~under this~~ head. It is under separate consideration - vide linked file (C No. 1568E/59) - and orders thereon will be issued separately.

3. A draft order recording the facts and directing the Council to the suggestions of the C.E is submitted for approval. The file may be sent to L.A. for acceptance of the draft order ~~and to expedite~~

23.8.39

SECRETARY TO GOVERNMENT
24 AUG 1939
LOCAL ADMINISTRATION DEPT.

L A Dept

28222

The draft may be accepted. The file may be returned to P.W.D. Necessary action in respect of para 4 of this audit report may be taken on receipt of relevant extracts from the C.A. & notes if any of the E.O. to issue in this case.

A ans 5 ante

L.A. No. 28222-1 C1

28.8.39

SECRETARY TO GOVERNMENT
30 AUG 1939
3449
PUBLIC WORKS DEPARTMENT

12/31/8

C.F. 16.

DRAFT FOR APPROVAL.

P.W.D. (Electricity)

	Date.	Initials.
When received for fair copying		
When copied		
When examined		
When signed		
When despatched.		

SUBJECT:— Electricity – Bellary Electric licence – accounts for 1936-37 – orders passed

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. _____ From the Examiner of L.F. Accts, No. L.F. 6656, dated 22.2.1938

" _____ " do " L.F. 2581 " 17.8.1938

" _____ " C.E. for Electricity " 46/37-22 dt. 21.7.1939

~~Order~~ / ~~Resolution~~ ~~Ms.~~ / ~~Rout.~~ No. 2135, dated 31 — 8 — 1939.

Recorded

2 No. I Statement of loans.— The 7 per cent interest on Rs 1,82,000 in municipal debentures is very high. If the terms of the debenture deeds permit, the Mun. council is advised to redeem the debentures by raising a suitable loan from Govt.

3 No. II Capital Account.— The item "Stores on hand" on the assets side of General Balance Sheet and the item "General stores" on the credit side of the Capital Account show that all the stores have been

capitalised. This procedure is not correct. The attention of the Municipal council is invited to the instructions in Gov. No. 143 Elec. Dt. 25-1-37 and it is requested to debit the value of all stores to the Suspense head "Stores on hand" in the General Balance sheet and to capitalise the value of only such stores as are actually used on capital works as and when the transac[illegible] occur.

4 No. III Revenue Account (a) No amount has been debited against the items "To wages and gratui[illegible] under both "A. Generation and "B. Distribution". The Mun. commi[illegible] should exhibit against these items the salary and allowance of the respective staff exclusive of the Engineer in accordance with the instructions in para 3(a) of Gov. No. 345 Elec. Dt. 14-2-39.

(b) No debit has been raised against both the items under "C. Public Lamps". The attention of Council is drawn to the orders in para 3 (c) of Gov. No. 345

which should be observed of 14.2.39. ~~The Local Council should avoid. Such irregularities should be avoided.~~

(c). It is reported that the average cost per service connection works out to Rs 84/-. Unless a considerable reduction is effected, it would stand in the way of easy loan development.

(d) The wrong debit of Rs 104-1-0 being the pay of the Special Overseer in deciding in the details for the debit of Rs 800 against item "1. To Special items" under "G Special Charges" should be rectified.

(e). The supervision charges on account of service connections work out to 20 per cent against 15 per cent permitted in G.O. No. 2732W of 13-12-34. The Mu. Council should observe carefully the instructions in para 3 (d) of G.O. No. 345-Elec of 14.2.39.

(f). The details given for item "10 By other items" on the creditor side show that a sum of Rs 87/- has been realised

lig battery charging. As the rates for battery charging shou have the approval of Govt; the Ind. council should submit the proposals for the introduction of a tariff for battery charging in its booklet of conditions etc.

p 9 CF

5. No. IV Net Revenue Account

Interest on consumers' security deposits should be paid and the amount so paid should be shown in this account. The attention of the Ind. council is ~~in this connection~~ invited to the instructions in Gov. No. 1250 Elec dt. 26.6.37.

p 13 CF

6. No. VII General Balance Sheet

Consumers' security deposits amounting to Rs. 10,606 should be invested in interest bearing securities or in the electrical undertaking, if they have not been already invested, in accordance with the instructions in Gov. No. 1250 Elec dt. 26.6.37.

p 14 CF

7. No. VIII Statement of energy generated

The losses in conversion from D.C. to A.C. are high. The Ind. council

is advised to expedite the work of conversion of the D.C. area.

8. Audit report and the Council's replies thereto — p 4(1)

para 5. Orders will be issued separately.

Comm., Bellary Municipality thro' the C.M.C.

C.E. for Electricity

Examr. of L.F. Accounts.

L.A. Dept. (with relevant extracts from CF & notes)

~~Examr. RA dept~~ [with extracts of 4 of the audit report at p 3 CF., the council's reply thereto at p 15 CF, ~~and~~ the C.E's remarks in para 9(a) at p 3 ng and the notes at A on p 5 ng and on p 6 ng]

12/8

128.

Rec 23/8

Examiner's Office.

Audit Report - Bellary Municipal Electri
Licence Accounts - 1936-37.

Forwarded to the Secretary to Governmen
Public Works (Electrical Department) with cop
of the Commissioner's replies and the resolut
of the Municipal Council.

The annual statements of accounts for the year were forwarded to Government with this office L.F.No.6656, dated the 22nd February 1938.

Paragraph 3 of the Audit Report. The Commissioner may be requested to return the Annual Objection Statement for 1936-37 with replies without further delay.

Paragraph 5 of the Audit Report. In G.O.No. Ms.1656, P.W.D.(Electricity), dated the 4th August 1938, the Government waived the recovery of the amounts due from the consumers on account of irregular adjustment of minimum charges for the supply of energy during 1933-34 and 1934-35 but not for 1935-36. In the face of this order, the irregular adjustment of Rs.122-4-0 during 1936-37 should be recovered from the consumers concerned.

Paragraph 6 of the Audit Report. Outstanding bills to the value of Rs.161-7-0 only were produced. The bills for the balance of Rs.12-12-0 should either be produced or the amount made good.

K.Srinivasa Mudaliyar.

(True copy)

Superintendent.

Replies to audit report on the accounts of the Bellary Municipal Electric Undertaking, Bellary District for 1936-37.

...

. Replies to Objection Statement will be sent separately.

. Proportionate interest will be debited to Electric at the time of adjusting the interest to Internal use account as per G.O.No:184 F.S. dated 5-6-35.

. Government Orders are submitted to this office Ref: G.O.945 35 dated 22-6-11.

. Replies furnished to item 4a of the A.R. for October '36 to March 37.

. The matter has been placed before the council for cancellation of the Resolution of the Standing Committee

8. Necessary changes have been made in the accounts for 37-38 vide Transfer entry number No 2222 (Sd) 8/38

Y. Krishnamurthy
Commissioner. 6/8/38

6/8/38.

Extract from the Proceedings of the Municipal Council Bellary passed at its meeting held on Saturday the 30th July 1938 at 5.30 P.M.

...

13. Replies to Audit report on the accounts of the Bellary Municipal Electric License for 36-37 for the approval of the Council.

Resolution:- Passed.

Sd. K. Mahamad Moosa
Chairman L.C.

True extract

Municipal Office,
Bellary..2-8-38
I L/

A. V. [illegible]
Commissioner. 6/8/38

6/8/38.

The Municipal Council, Bellary.

For the year ending 31-3-1937.

No.I Statement as to Loans authorised for the purpose of the Undertaking referred to in the above mentioned --- Licence prior to the end of the year for which amounts are made up.

Amount sanctioned and nature of Loans.		Amounts borrowed. 7%	4½%	Total.	Amounts repaid. 7%	4½%	Total.	Amounts sanctioned but not borrowed.
		Rs.		Rs.	Rs.		Rs.	
Rs.1,82,000 - 7% Bellary Municipal Debentures.		1,82,000		1,82,000	1,00,900		1,00,900	nil.
Rs.89,000/-	Government load consolidated into one - loan as per G.O.No.69 Financial d/2-2-34.		89,000	89,000				
Rs.95,000/-			95,000	95,000		34,897	34,897	nil.
	Total	1,82,000	184,000	366,000	100,900	34,897	135,797	

Commissioner.

No. II Capital Account.

For the year ending 31st March 1937.

Dr.

	Expenditure upto end of previous year.	Expenditure during the year.	Total expenditure
1. To preliminary expenses (to be specified)	1,578	182 -1,578	182
2. To lands, including -- law charges incidental to acquisition.			
3. To value of lands for electrical purposes as per contra.			
4. To buildings.	27,140	1,787	28,927
5. ,, plant ...	1,53,989	2,907	1,56,896
6. ,, mains. ...	1,15,474	249	1,15,723
7. ,, service connections.	11,744	659	12,403
8. ,, transformers. ...	4,660		4,660
9. ,, meters and fees for certifying under the			

Cr.

	Receipts upto end -- of previous	Receipts during -- the year.	Total receipts to
1. By amount raised by loans.	3,66,000		3,66,000
2. By value of lands belonging to --- appropriated for electrical purposes.			
3. By value of surplus lands sold.			
4. By other receipts	9,092		9,092
Amount transferred from ordinary to capital. ...	124	9,145	9,269
Total.	3,75,216	9,145	3,84,361

Net. ...	[illegible]	[illegible]	[illegible]
10. ,, general stores. ...	16,216	-1,002	15,21[illegible]
11. ,, transfer to sinking fund of value of -- lands sold as per contra.			
12. ,, amount applied to the reduction of principal of borrowed money from value of (2), lands -- sold as per contra.			
13. (a)To special items (to be specified)	2,223		2,223
(b) Public Lamps. ...	13,357	5,540	18,897
(c) Furniture. ...	1,061		1,061
(d) Tools and plant...	2,176	164	2,340
Total expenditure....	3,75,216	9,145	3,84,361
Balance. ...	-		
Grand Total. ...	3,75,216	9,145	3,84,361.

35

No. 111- Revenue Account.

For the year ending 31st March 1937.

Dr.

		Rs.
	A - Generation.	
1.	To fuel. ...	12,346
2.	To oil, waste, water and engine-room stores. ...	2,346
3.	To proportion of salaries of -- engineers, superintendents and officers. ...	8,255
4.	To wages and gratuities. ...	
5.	To repairs and maintenance as follows:-	
	Buildings. ...	44
	Plant. ...	957
6.	,, special items (to be specified)	
	,, To other items (-do-)	
	B - Distribution.	
1.	To proportion of salaries of --- engineers, superintendents and officers.	7,764
2.	To wages and gratuities. ...	
3.	To repairs, maintenance and renewal of ~~transformers~~.... mains.	417

Cr.

	Rs.
1. By balance from last account Less bad debts written off.	
2. By sale of energy for lighting purposes. ...	45,428
3. By sale of energy for power - purposes. ...	8,136
4. By sale of energy under special contract. ...	990
5. By public lighting. ...	20,499
6. By rental of meters and other -- apparatus on consumers premises.	4,468
7. By rents receivable. ...	
8. By service connections. ...	2,728
9. By miscellaneous receipts from consumers.	551
10. By other items (to be specified)	229
,, amounts transferred to Capital.	— 9,145

renewal of transformers etc., 66

5. To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumer's premises. — 27

C - Public Lamps.

1. To attendants and repairs.

2. To renewals etc., ...

D - Rates, Rents and taxes.

1. To rents payable.

2. To rents and taxes.

E - Management.

1. To salaries viz.,
Engineer's Department. ... 2,035
Clerical Department. ... 3,130

2. To general establishment charges. 477

F - Law charges.

To Law charges.

G - Special charges.

To special items(to be specified) 800 (X)
,, Service connections. ... 2,280
,, Preliminary expenses (written off) ... 1,578 Total 42468/-
Amount carried to net Revenue Account. 31,416

Fuse.	Rs.	333-0-(
Reconnection.....	,,	152-0-(
Agreements.	,,	66-4-0
Total..	,,*	551-4-0
Battery charging ...	,,	87- 0-0
Cost of unsued oil barrels. ...	,,	68- 1-2
Audit recovery. ...	,,	4- 0-3
Tender forms.	,,	46- 0-0
Other receipts --- transferred from excess collections as per A.O.S.items. ...		23-11-0
Total	*,,	228-12-5

Total. 73,884

Commissioner.

No.IV - Net Revenue Account.

For the year ending 31-3-1937.

	Rs.		Rs.
To Balance. (Deficit balance) ...	24,180	1. By balance from last amount.	—
1. To interest on mortgage debt accrued dut to date. ...	13,520	2. By balance brought from revenue account. ...	31,416
		3. By interest on money at deposit. ...	19,982
2. ,, instalments of principal of money borrowed. ...	13,698	By balance (deficit)	nil
3. ,, amount transferred to sinking fund where such fund is authorised..			
4. ,, payments to reserve fund where such is authorised.			
5. ,, sum applied to local rate.			
6. ,, income-tax paid.			
Total.	51,398	Total.	51,398

Commissioner.

16/10.

No.V Lighting Fund Account.

For the year ending 31st March 1937-

	Stock.		Stock.
1. To amount paid for purchase of (nature of investment to be specified)		1. By balance brought from last account.	
2. ,, stock sold during period of account.		2. ,, account brought from net -- revenue account.	
3. ,, amount of principal of borrowed money repaid.	nil.	3. ,, interest on investment.	nil.
4. ,, amount of balance to next account.		4. ,, value of lands transferred from account II.	
		5. ,, amount realized by sale stock (nature of stock to be specified)	
		6. ,, stock purchased.	
Total.	nil	Total.	nil.

Commissioner.

16/7/40

No. VI - Reserve Fund Account.

For the year ending 31st March 1937.

Stock.

1. To amount paid for purchase of (nature of investment to be specified.)		1. By balance brought from last account.	
2. To stock sold.		2. By amount transferred from net revenue account.	
3. To sum transferred to revenue account.	Nil.	3. By stock purchased.	Nil.
4. To amount of balance to next -- account.		4. By amount realized by sale stock (nature of stock --- to be specified) ...	
Total.		Total.	

Commissioner.

16/6/40

No.VII - General Balance Sheet.

For the year ending 31.3.37

Liabilities.	Rs.	Assets.	Rs.
1. Capital Account (Amount received as per account No.1)	3,84,361	1. Capital Account (Amount expended for works as per account No.II)	3,69,147
2. Sundry Creditors. ...	1,803	2. Stores on hand. ...	16,713
3. Net Revenue account Balance at credit thereof.		3. Sundry debtors for current supplied to end of year. ...	10,837
4. Sinking Fund Account.		4. Other debtors.	1,389
5. Reserve Fund Account.		5. Securities as held (cost price)	
6. Other items (to be specified)		6. Other items (to be specified) Service connection cash deposits.	10,606
Amount diverted from Water & Drainage Fund. ...	31,904	7. Cash with treasurer. ...	-
Service connection cash deposits..	10,606	8. Cash in hand.	--
		Debit balance brought from net revenue account. ...	19,982
Total. ...	4,28,674	Total. ...	4,28,674

Commissioner.

No. VIII -Statement of energy generated, sold etc.,

For the year ending 31-3-1937.

Total energy generated in Kilowatt hours.			4,41,210
Kilowatt hours sold.	1	Public lamps	93,708
	3	By special contract.	2,697
	4	Consumers by meter for -- lighting purposes.	1,31,544
	5	Consumers by meter for -- power purposes.	64,410
	6	Total.	2,92,359
	7	Kilowatt hours -- used on works including T.C. etc.	1,17,053
	8	Kilowatt hours -- accounted for.	4,09,412
	9	Kilowatt hours not accounted for.	31,798
	10	Kilowatts connected for public lamps.	28.4
	11	Total consumers connected.	663 net.
	12	Total kilowatts connected.	377.0
	13	Plant installed in Kilowatts	218
	14	Maximum supply demanded in kilowatts.	180

Commissioner.